

**238.570 Fee on gross receipts -- Charitable gaming regulatory account -- Alternative license fee.**

- (1) A fee is imposed on charitable gaming in the amount of fifty-three hundredths of one percent (0.53%) of gross receipts derived from all charitable gaming conducted by charitable organizations required to be licensed in the Commonwealth of Kentucky. Each licensed charitable organization shall remit to the office all moneys due on a quarterly basis. Failure by a licensed charitable organization to timely remit the fee required under this subsection upon notice of delinquency shall constitute grounds for disciplinary action in accordance with KRS 238.560.
- (2) The charitable gaming regulatory account is hereby created as a revolving account within the agency revenue fund and under the control of the Environmental and Public Protection Cabinet. All revenues generated from the fee levied in subsection (1) of this section from license fees and from administrative fines imposed by the office shall be deposited in this account. Moneys in this account shall be expended by the office only in the administration and enforcement of provisions of this chapter. No later than July of each odd-numbered year, the office shall assess the amount of funds raised by all fees levied in this chapter and shall make recommendations to the Legislative Research Commission concerning legislative amendments to adjust fee rates as indicated by the assessment.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 157, sec. 1, effective June 20, 2005. -- Amended 2000 Ky. Acts ch. 374, sec. 16, effective July 14, 2000. -- Amended 1998 Ky. Acts ch. 232, sec. 14, effective April 1, 1998. -- Amended 1996 Ky. Acts ch. 331, sec. 13, effective April 10, 1996. -- Created 1994 Ky. Acts ch. 66, sec. 15, effective March 16, 1994.

**Legislative Research Commission Note** (6/20/2005). 2005 Ky. Acts ch. 157, sec. 2, states that the amendment to the amount of the fee in subsection (1) of this statute made in 2005 Ky. Acts ch. 157, sec. 1, is retroactive to July 1, 2004.

**Legislative Research Commission Note** (6/20/2005). 2005 Ky. Acts chs. 11, 85, 95, 97, 98, 99, 123, and 181 instruct the Reviser of Statutes to correct statutory references to agencies and officers whose names have been changed in 2005 legislation confirming the reorganization of the executive branch. Such a correction has been made in this section.

**2006-2008 Budget Reference.** See State/Executive Branch Budget, 2006 Ky. Acts ch. 252, Pt. V, F.5., at 1405; and State/Executive Branch Budget Memorandum, 2006 Ky. Acts ch. 257, at 1572 (Final Budget Memorandum, at 11).

**2004-2006 Budget Reference.** See State/Executive Branch Budget, 2005 Ky. Acts ch. 173, pt. V, E.7., at 3154; and State/Executive Branch Budget Memorandum, 2005 Ky. Acts ch. 170, at 1579 (Final Budget Memorandum, at 8).

**2004-2006 Budget Reference.** See State/Executive Branch Budget, 2005 Ky. Acts ch. 173, pt. I, F.12.(1), at 3067; and State/Executive Branch Budget Memorandum, 2005 Ky. Acts ch. 170, at 2315 (Final Budget Memorandum, at 652).